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UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF UTAH

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In re:	)	
	)	
JAROD THOMAS CARTER	)	B/R No. 10-29313 RKM
RAYLEEN CARTER	)	Chapter 13
	)	
Debtor(s)	)	(Filed Electronically)

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OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN

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THE UNITED STATES OF AMERICA, on behalf of the Internal Revenue Service, moves that the plan of the above debtor(s) be denied confirmation. In support thereof, the United States respectfully shows unto the Court the following:

1. The debtor(s) filed a bankruptcy petition seeking relief under Chapter 13 on July 12, 2010.
2. The Internal Revenue Service has filed or will file a proof of claim setting forth the secured tax claims in the amount of \$.00, priority claims in the amount of \$10,415.76, and general unsecured claims in the amount of \$.00.

3. The plan should not be confirmed since the debtor(s) have not filed tax return(s) for the following year(s) and/or period(s):

<u>Form</u>	<u>Period Ending</u>	<u>Taxpayer(s)</u>
1040	12-31-2009	Jarod Thomas Carter
1040	12-31-2009	Rayleen Carter

Any failure of the debtor(s) to file returns is a violation of 26 U.S.C. § 6011 and 11 U.S.C. § 1308. The debtor(s) should not be afforded the special and equitable benefits of Title 11 of the United States Code if they ignore the return filing duties and responsibilities imposed by Title 26 of that Code.

6. Without receipt of the above listed return(s) from the debtor(s) and a reasonable opportunity to examine said return(s), the Internal Revenue Service cannot determine the correct amount of its claims. This has forced the United States to estimate the tax liabilities of the debtor(s) as reflected on the claim filed by the Internal Revenue Service in this case. No determination can be made as to whether the plan complies with 11 U.S.C. § 1322(a)(2) unless and until the outstanding tax returns are filed by the debtor(s) with the Salt Lake City office of Special Procedures. Unless returns are filed and an opportunity given for review of those returns, the plan will not clearly comply with the confirmation requirements of 11 U.S.C. § 1325(a)(9) and § 1325(a)(7).

WHEREFORE, the Internal Revenue Service respectfully requests that the plan of the above debtor(s) be denied confirmation unless the above conditions are remedied.

CARLIE CHRISTENSEN  
United States Attorney

Dated: August 18, 2010

By: /s/ R. Craig Schneider  
R. CRAIG SCHNEIDER  
Special Assistant  
United States Attorney

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the United States Attorney's office for the District of Utah and that a copy of the foregoing Objection to Confirmation of Chapter 13 Plan was served by electronic transmission on August 18, 2010, to the following:

Robert S. Payne  
(Received Electronically)

Kevin R. Anderson  
(Received Electronically)

I hereby certify that I am an employee of the United States Attorney's office for the District of Utah and that a copy of the foregoing Objection to Confirmation of Chapter 13 Plan was served by first class mail on August 18, 2010, to the following:

Jarod Thomas & Rayleen Carter  
Debtor(s)  
524 N. 320 E.  
Salem, Utah 84653

/s/ R. Craig Schneider  
R. CRAIG SCHNEIDER  
Special Assistant  
United States Attorney